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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

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PRESIDENT CURTIS JONES OF  
COMPUTER LEARNING CENTERS OF  
UTAH,

Petitioner,

v.

UNITED STATES OF AMERICA,  
COMMISSIONER OF INTERNAL  
REVENUE, and CODY T. NELSON  
REVENUE AGENT,

Respondent.

**MEMORANDUM DECISION AND  
ORDER ADOPTING REPORT AND  
RECOMMENDATION**

Case No. 2:16-cv-01250-DN-PMW

District Judge David Nuffer  
Magistrate Judge Paul M. Warner

The Report and Recommendation<sup>1</sup> issued by United States Magistrate Judge Paul M. Warner on August 31, 2017 recommends that Respondents' motion to dismiss<sup>2</sup> be granted, the Petition<sup>3</sup> be denied, and this action be dismissed.

The parties were notified of their right to file objections to the Report and Recommendation within 14 days of its service pursuant to [28 U.S.C. § 636](#) and [Fed. R. Civ. P. 72](#). No party filed a written objection to the Report and Recommendation as provided by court rules. Therefore, the analysis and conclusion of the Magistrate Judge are accepted and the Report and Recommendation<sup>4</sup> is adopted in its entirety.

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<sup>1</sup> Report and Recommendation, [docket no. 7](#), filed August 31, 2017.

<sup>2</sup> Motion to Dismiss Petition to Quash 3<sup>rd</sup> Party Summons, [docket no. 5](#), filed March 6, 2017.

<sup>3</sup> Petition to Quash 3<sup>rd</sup> Party Summons, [docket no. 1](#), filed December 13, 2016.

<sup>4</sup> *Id.*

**ORDER**

IT IS HEREBY ORDERED that the Report and Recommendation<sup>5</sup> is ADOPTED and this case is DISMISSED.

The Clerk is directed to close the case.

Signed September 22, 2017.

BY THE COURT



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District Judge David Nuffer

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<sup>5</sup> Report and Recommendation, [docket no. 7](#), filed August 31, 2017.